



Georgia Department of Revenue

Emanuel County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/31/2013.

LOCAL TAX OFFICIALS

Tax Commissioner

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Chairman of the Board of Tax Assessors

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Chief Appraiser

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Chairman of the Board of Commissioners

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PROPERTY TAX RETURNS Property tax returns must be filed with the Emanuel County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>
<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

HOMESTEAD EXEMPTIONS The deadline for filing for a homestead exemption in Emanuel County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

There are no local homestead exemptions offered in this county, but the taxpayer can make application for the statewide homestead exemptions. Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

FREEPORT LEVEL ONE EXEMPTIONS Emanuel County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The Cities of Swainsboro and Twin City have also elected to exempt 100% of all qualified Level 1 freeport inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

MOTOR VEHICLE REGISTRATION Emanuel County is on the 12-month staggered registration system. Vehicle tags are sold at the office of the Tax Commissioner across at 101 S. Main Street.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Emanuel County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Taxpayers must have a site permit issued from the Board of Tax Assessors before utility companies will connect service. Permits for septic tanks must be issued by county health department.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Emanuel County the Clerk of Superior Court is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

OTHER INFORMATION

Local Ordinances

Mobile Home Site Permit Ordinance

Timber Harvesting Notice Ordinance

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The Cities of Swainsboro, Twin City, Adrian and Emanuel County Board of Commissioner collect these fees.

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property. City taxes are collected by:

City of Garfield P.O. Box 124 Garfield, Ga. 30425	City of Summertown P.O. Box 555 Swainsboro, Ga. 30401
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City of Swainsboro P.O. Box 600	City of Twin City P.O. Box 266
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Swainsboro, Ga. 30401 Twin City, Ga. 30471

City of Adrian
P.O. Box 265
Adrian, Ga. 31002

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

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www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Emanuel.pdf

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